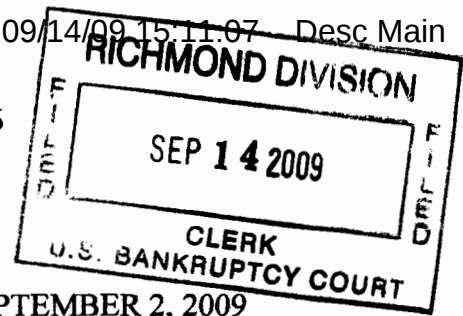


**JAMES F. MORAN**  
**54 TWIN OAKS**  
**NEW MILFORD, CT 06776**  
**TEL/FAX 860 354 3272**



SEPTEMBER 2, 2009

CLERK OF THE BANKRUPTCY COURT  
UNITED STATES BANKRUPTCY COURT  
701 EAST BROAD ST.  
RICHMOND, VA. 23219

NAME OF DEBTOR: CIRCUIT CITY STORES, INC., et al (3875) - CASE NO. 08 35653-KRH, DOCKET 4617 FILED 8/24/09, DOCUMENT 8 PAGES.

RE: PTO EARNED, ACCRUED AND PAYABLE - 231.81 HOURS X \$16.56 = \$3834.63

**COMMENTS:**

PAGE 2/8, PARA 1.OBJECTIONS TO DISALLOW CLAIMS FOR PAID TIME OFF (PTO)

PAGE 3/8, PARA 4. FACT - "ALL HOURLY EMPLOYEES WITH 90 DAYS OR MORE OF SERVICE WITH THE DEBTOR ACCRUED PAID TIME OFF FOR EACH HOUR WORKED. COMMENT: I WAS AN HOURLY EMPLOYEE WITH OVER 8 YEARS SERVICE .

PAGE 3/8, ARGUMENT, PARA 6. "ASSOCIATE HANDBOOK DOES NOT SAY THAT UNUSED PAID TIME OFF IS PAID TO THE EMPLOYEES AT THE EMPLOYEE'S TERMINATION OF EMPLOYMENT"

COMMENT: TRUE - IT IS IMPLIED, AS IT IS EARNED AND ACCRUED. THE HANDBOOK ALSO DOES NOT SAY THAT THE PTO IS NOT PAID. PTO IS EARNED, ACCRUED AND PAYABLE!

PAGE 4/8, "CHANGE IN THE DEBTORS' PETITION PRACTICE" PARA 7. "PRIOR TO THE PETITION DATE, ON OR ABOUT NOVEMBER 8, 2008, THE DEBTORS CHANGED THEIR PRACTICE OF PAYING HOURLY ASSOCIATES FOR ANY ACCRUED, UNUSED PAID TIME OFF AT TERMINATION OF EMPLOYMENT"

COMMENT: A CHANGE OF PRACTICE IS EFFECTIVE AT THE TIME OF CHANGE GOING FORWARD NOT RETROACTIVE TO PTO EARNED, ACCRUED AND PAYABLE PRIOR TO THE 'CHANGE OF PRACTICE' - MY PTO GRANDEATHERED!

FURTHER, I WAS NOT TERMINATED, CIRCUIT CITY WENT INTO BANKRUPTCY - THEREFORE, I WAS UNEMPLOYED.

PAGE 2. JAMES P. MORAN

NAME OF DEBTOR: CIRCUIT CITY STORES, INC., et al (3875) - CASE NO. 08 35653-KRH, DOCKET 4617 FILED 8/24/09, DOCUMENT 8 PAGES.

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PAGE 5/8, PARA 11. "ON OR ABOUT DECEMBER 16, 2008, THE DEBTORS TRANSMITTED A MEMORANDUM TO ITS EMPLOYEES CONFIRMING THE DEBTORS' POLICY AND REFLECTING THE CHANGE IN THE PRACTICE TO NOT PAY MONEY FOR PAID TIME OFF" DID NOT RECEIVE BUT IMMATERIAL COMMENT: POLICY NOT RETROACTIVE AS PTO EARNED, ACCRUED AND GRANDFATHERED.

PAGE 7/8, PARA.18. "THE DEBTORS CONCLUDE THAT THEY HAVE NO LIABILITY FOR SUCH PAID TIME OFF CLAIM BECAUSE THE DEBTORS' PRE-PETITION PRACTICE OF PAYING SUCH ACCRUED PAID TIME OFF WAS CHANGED PRIOR TO THE PETITION DATE.

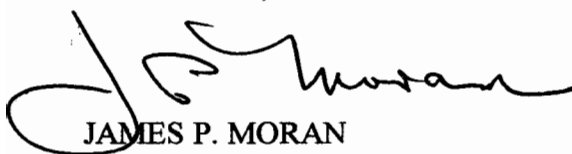
COMMENT: UNDERSTOOD AND JUSTIFIED GOING FORWARD, NOT RETROACTIVE TO PAID TIME OFF MONIES EARNED, UNUSED - ACCRUED AND GRANDFATHERED - PAYABLE.

PAGE 7/8, PARA 19. "THE WAGE MOTION .....SPECIFICALLY STATES THAT IT DOES NOT SEEK AUTHORIZATION TO PAY EMPLOYEES UPON TERMINATION FOR ACCRUED, UNUSED PAID TIME OFF."

COMMENT: THE MOTION IS IMMATERIAL! PAID TIME OFF WAS EARNED, ACCRUED AND PAYABLE. WAS NOT TERMINATED - CIRCUIT CITY WAS TERMINATED - BANKRUPT!

CONCLUSIONS: WAS HOURLY EMPLOYEE WITH OVER 100 MONTHS EMPLOYMENT AT CIRCUIT CITY AND HAD EARNED AND ACCRUED 231.81 HOURS OF PTO @ \$16.56/HR = \$3834.63. PTO EARNED, ACCRUED, GRANDFATHERED AND PAYABLE. ALSO, WAGES ARE PAYABLE PRIOR TO OTHER CLAIMS.

SINCERELY,



JAMES P. MORAN

ENCL: PAY STUB DOCUMENTING PTO HOURS AND HOURLY RATE.

COPY: KURTZMAN CARSON CONSULTANTS LLC

PO BOX 563986

CHARLOTTE, NC 28256-3986

Business Unit: USANA

Pay End Date: 03/11/2009 Advice Date: 03/09/2009

Case 08-35653-KRH

Doc 4889

Filed 09/14/09

Entered 09/14/09 15:11:07

Desc Main

CT State

JAMES P MORAN  
54 Twin Oaks  
New Milford, CT 06776-1047

Employee ID: 35653  
Department: 356800 Danbury Superstore  
Location: Danbury

Document Page 3 of 3

Marital Status: Single  
Allowances: 0  
Addl. Pct: 0  
Addl. Amt: 0  
Connecticut With

## HOURS AND EARNINGS

## TAXES

Current				YTD		Current		YTD
Description	Rate	Hours	Earnings	Hours	Earnings	Description		
Regular Hourly	16.560000	72.00	1,192.32	479.25	7,936.38	Fed Withholding	130.93	1,021.91
Average Overtime			0.00	24.50	202.86	Fed MED/EE	15.58	117.34
Supervisor Bonus			0.00		292.50	Fed OASDI/EE	66.60	501.72
Paid Time Off			0.00	11.00	182.16	CT Withholding	18.68	251.68
Total:				72.00	1,192.32	Total:		231.79
					514.75			1,892.65

16.56  
Hr

BEFORE TAX DEDUCTIONS			AFTER TAX DEDUCTIONS		PTO Plan
Description	Current	YTD	Description	Current	YTD
Employee Dental	13.56	47.46	Long Term Disability	33.10	115.85
Employee Medical	100.00	344.60			
Employee Vision	4.62	4.62			
Health Care Flex Spending Acct	0.00	125.00			
401K	0.00	321.23			
Total:			Total:		

Py PTO  
Earned 0.00  
Taken 0.00  
Balance 0.00

Current PTO  
Earned 236.83  
Taken 15.03  
Balance 231.81

## IMPUTED INCOME

Current: 0.00  
YTD: 0.00

TOTAL GROSS	FED TAXABLE GROSS	TOTAL TAXES	TOTAL DEDUCTIONS	NET PAY
Current: 1,192.32	1,074.14	231.79	151.28	809.25
YTD: 8,613.90	7,770.99	1,892.65	958.76	5,762.49

MESSAGE VERIFY YOUR PERSONAL INFO FOR 2007 W2 ACCURACY

▼ FOLD AND TEAR HERE ▼